GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017-Amendments to certain rules--Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No.382 Dated:22-08-2017.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.227, Revenue (Commercial Taxes -II) Department, dt:22-06-2017.
3. G.O.Ms.No.268, Revenue (Commercial Taxes -II) Department, dt:29-06-2017.
4. G.O.Ms.No.275, Revenue (Commercial Taxes -II) Department, dt:30-06-2017.
5. G.O.Ms.No.288, Revenue (Commercial Taxes -II) Department, dt:12-07-2017.
6. From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/GST/74/2015, dated 28.07.2017.
7. G.O.Ms.No.375, Revenue (Commercial Taxes -II) Department, dt:18-08-2017
8. From the CCT's Ref.No.CCW/GST/74/2015-A, Dated:18-08-2017.

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O R D E R:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:22-08-2017.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh hereby makes the following amendment to the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Fifth Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017,

(i) in rule 3, in sub-rule (4), for the words "sixty days", the words "ninety days" shall be substituted;

(ii) in rule 17, with effect from the 22nd June, 2017, in sub-rule (2), after the words, "said form", the words "or after receiving a recommendation from the Ministry of External Affairs, Government of India" shall be inserted;

(iii) in rule 40, with effect from the 1stday of July, 2017, in sub-rule (1), for clause (b), the following shall be substituted, namely:-

"(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Chief Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner in the Board shall be deemed to be notified by the Chief Commissioner."

(iv) in rule 61, with effect from the 1st day of July, 2017, in sub-rule (5), for the words "specify that", the words "specify the manner and conditions subject to which the" shall be substituted;

(v) in rule 87,-

(a) in sub-rule (2), the following provisos shall be added, namely:-

"Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.";

(b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely:-

"Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.";

(vi) for rule 103,with effect from the 1st day of July, 2017, the following rule shall be substituted, namely:-

"103. The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.";

(vii) In rule 117, the words "of eligible duties and taxes, as defined in Explanation to sub-section (2) of section 140", are omitted;

(viii) In rule 119,
in the heading, for the words "principal and job work agent", the words "Principal and Job-worker or Principal and Agent" shall be substituted, and in paragraph

for the words “sub-section 12”, the words “sub-section 14” shall be substituted;

(ix) in “FORM GST REG-01” under the heading ‘Instructions for submission of Application for Registration’, after Serial No. 15, the following Serial No. shall be inserted, namely:-

“16. Government departments applying for registration as suppliers may not furnish Bank Account details.”;

(x) With effect from the 22nd June, 2017 for “FORM GST REG-13”, the following Form shall be substituted, namely:-

“Form GST REG-13

[See Rule 17]

Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others

State /UT - **District -**

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body ◯ Embassy ◯ Other Person ◯	
2.	Country		
2A.	Ministry of External Affairs, Government of India’ Recommendation (if applicable)	Letter No.	Date
3.	Notification details	Notification No.	Date
4.	Address of the entity in State		
	Building No./Flat No.	Floor No.	

	Name of the Premises/Building		Road/Street	
	City/Town/Village		District	
	Block/Taluka			
	Latitude		Longitude	
	State		PIN Code	
	Contact Information			
	Email Address		Telephone number	
	Fax Number		Mobile Number	

7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			
	Designation /Status		Director Identification Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			

	State		PIN Code							
8	Bank Account Details (add more if required)									
	Account Number		Type of Account							
	IFSC		Bank Name							
	Branch Address									
9.	Documents Uploaded *The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.* Or *The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.*									
11.	Verification *I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.*									

Place: (Signature)

Date: Name of Authorized Person:

Or

(Signature)

Place: Name of Proper Officer:
Date: Designation:
Jurisdiction:

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.

- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.

(x) With effect from the 1st day of July, 2017, in FORM GST TRAN-1 in Serial No. 7,-

(i) in item (a), for the word, figures and brackets "and 140 (6)", the figures, brackets and word ", 140 (6) and 140 (7) shall be substituted;

(ii) in item (b), -

(a) after the word, figures and brackets, "section 140 (5)", the words, figures and brackets "and section 140(7)" shall be inserted;
(b) for column heading 1, the column heading "registration number of the supplier or input service distributor" shall be substituted;
(c) in the heading of column 8, after the words "Eligible duties and taxes", the brackets and words "(State taxes)" shall be inserted.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2),Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps)
The Law (H) Department.
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER